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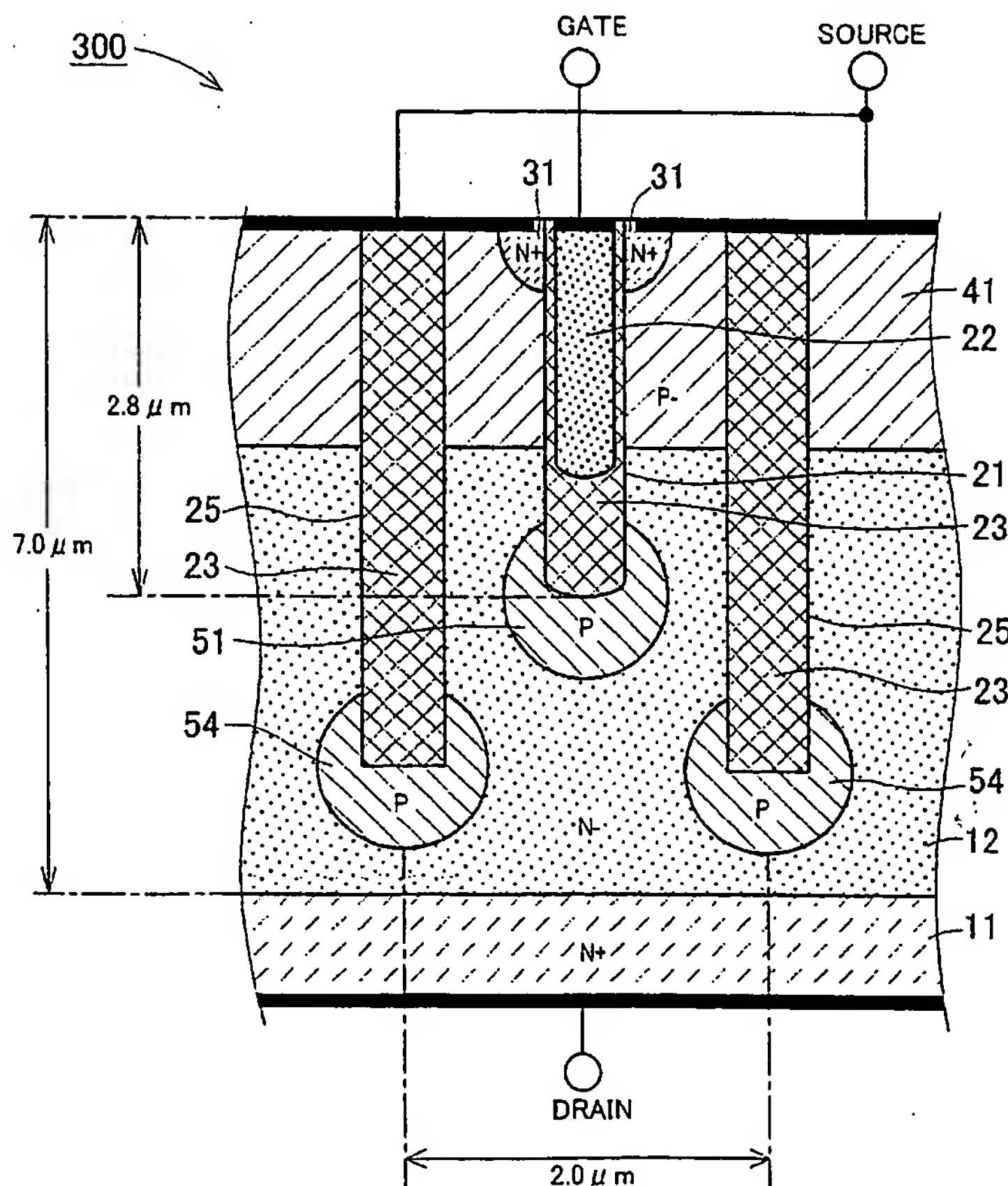
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[Continued on next page]

(54) Title: **INSULATED GATE TYPE SEMICONDUCTOR DEVICE AND MANUFACTURING METHOD THEREOF**



(57) Abstract: The invention is intended to present an insulated gate type semiconductor device that can be manufactured easily and its manufacturing method while realizing both higher withstand voltage design and lower on-resistance design. The semiconductor device comprises N+ source region 31, N+ drain region 11, P- body region 41, and N- drift region 12. By excavating part of the upper side of the semiconductor device, gate trench 21 and trench 25 are formed. The gate trench 21 incorporates the gate electrode 22. The gate trench 21 and trench 25 differ in depth from each other. A P floating region 51 is provided beneath the gate trench 21 and a P floating region 54 is provided beneath the trench 25.

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